

## ABSTRACT

A positive resist composition and resist laminate for a low-acceleration electron beam, which exhibit excellent resolution and dry etching resistance, reduced thickness loss, and can be used favorably in a method of forming a resist pattern that includes a step of

5 conducting exposure using a low-acceleration electron beam. This positive resist composition for a low-acceleration electron beam includes a resin component (A), which contains acid dissociable, dissolution inhibiting groups and exhibits increased alkali solubility under the action of acid, and an acid generator component (B) that generates acid on exposure, wherein the residual film ratio following alkali developing in the

10 unexposed portions of the resist film formed from the positive resist composition for a low-acceleration electron beam is 80% or higher. The resist laminate includes a lower organic film layer that can be dry etched, an interlayer, and an upper resist film layer laminated sequentially on top of a substrate, wherein the upper resist film layer is formed from the above positive resist composition for a low-acceleration electron beam.